

must be careful to avoid a host of secondary health problems ranging from depression and learning disabilities to skin problems and latex allergies.

After decades of poor prognosis and short life expectancy, breakthroughs in research combined with improvements in health care and treatment children with Spina Bifida are now living long enough to become adults with this condition. However, with this extended life expectancy people with Spina Bifida now face new challenges in the fields of education, job training, independent living, health care for secondary conditions, aging concerns, and other related issues.

I am proud to cochair the Congressional Spina Bifida Caucus with my colleague Representative CHRISTOPHER SMITH. The Congressional Spina Bifida Caucus brings increased attention to this condition and advances initiatives that will improve the quality of life for those individuals and their families living with Spina Bifida. So far we have 43 members, and I encourage my colleagues to join the Caucus.

I again wish to thank the SBAA and its chapters for all of their hard work to prevent and reduce suffering from this birth defect and for their commitment to improve the lives of those 70,000 individuals living with Spina Bifida throughout our nation. The Spina Bifida community and our nation owe a tremendous debt to the SBAA for its work over the past three decades. Much more work still needs to be done, and I am confident this fine organization and its chapters will lead the effort for decades to come. I wish the Spina Bifida Association of America the best of luck in its endeavors and urge all of my colleagues and all Americans to support its important efforts.

**RECOGNIZING THE DIAGEO SPIRIT OF AMERICA HUMANITARIAN RAPID RESPONSE EFFORTS ON BEHALF OF FLORIDIANS IN THE WAKE OF BOTH HURRICANE CHARLEY IN AUGUST AND HURRICANE FRANCES IN EARLY SEPTEMBER**

**HON. MARK FOLEY**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Friday, October 8, 2004*

Mr. FOLEY. Mr. Speaker, I rise today to recognize and pay tribute to the Diageo Spirit of America Fund and its efforts during the recent devastating hurricanes that hit Florida in August and September. As we Floridians have dealt with the aftermath of these storms, it became apparent that the most precious commodity needed to jumpstart the road to recovery was electricity. Without this precious commodity, our relief workers were left literally in the dark to sort out what steps needed to be made to restore order, security, and normalcy to our devastated state.

Recognizing this need and even before either Hurricane Charley or Frances made landfall, Diageo was poised to help our cause by bringing four giant portable generators to the areas most likely in each storm's path. These generators were made available to relief workers in St. Lucie County and throughout each storm's most devastated areas.

Diageo's generosity and unique foresight helped us literally jumpstart our move down

the road toward recovery. Diageo's generators were first put to task by providing power to operate Hardee County's only solid waste facility, a facility critical to public health in crisis situations. Two additional generators were used to power a local campground being used as a temporary shelter for displaced families.

In my district, Diageo helped us after Hurricane Frances by supplying one of these generators to power the Port St. Lucie pumping station, sending safe drinking water to the homes and shelters of over 88,000 residents of Port St. Lucie and the surrounding area. Water usage was restored to my constituents much faster than in hurricanes of the past because of the Diageo Spirit of America efforts. The others were used at the will of the Fort Pierce Emergency Operations Center wherever the need was greatest.

This assistance effort is part of Diageo's ongoing humanitarian efforts. In the hours and days after 9/11 Diageo and its employees provided numerous relief activities and assistance. In December 2001, Diageo brought the first corporate humanitarian airlift to war-torn Afghanistan by delivering more than 100,000 pounds of food and emergency supplies to 800 orphans in Kabul. In June of 2003, the company chartered a DC-8 plane and brought a cargo of food, medicine and school supplies to Baghdad, becoming the first American company to embark upon a humanitarian mission into Iraq. In November, Diageo provided more than 12,000 turkeys to the Connecticut Food Bank so that 72,000 disadvantaged families could celebrate a traditional Thanksgiving dinner. And this past June, the Diageo Spirit of the Americas Airlift brought in and distributed emergency supplies to flood victims in Haiti and the Dominican Republic. Diageo's Spirit of America Humanitarian Aid Missions are facilitated by the Bridge Foundation, a nonprofit humanitarian aid and development organization which provides humanitarian aid worldwide. Diageo is the world's largest total beverage alcohol company.

Mr. Speaker, I ask my colleagues to join me in thanking Diageo North America and its Spirit of America Fund for its rapid response to the crisis created by these hurricanes. Their ongoing generosity and understanding of this crisis and these others throughout the world represent the finest and most compassionate qualities in America.

**HONORING THE NATIONAL DAY OF THE REPUBLIC OF CHINA ON TAIWAN**

**HON. TERRY EVERETT**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Friday, October 8, 2004*

Mr. EVERETT. Mr. Speaker, on October 10, the people of the Republic of China on Taiwan celebrate their national day. I join with my colleagues here in the House in congratulating them on this solemn and happy occasion.

The United States and Taiwan have a long history of friendship and a tradition of democracy which bind our two nations. Despite the lack of formal diplomatic relations between Taiwan and America, our economic, political, and military ties are strong and continue to grow.

For decades, the freedom and individual rights afforded to Taiwan's citizens have

shown as a beacon in the darkness to the millions of oppressed Chinese citizens across the Taiwan Straits. Taiwan is a model for the mainland on many fronts, from its growing democracy to its robust economy.

I am proud to say that the United States has always been an uncompromising partner with Taiwan, making sure that our ally has the means to defend its democracy in the event of attack from mainland China. While peace in the Taiwan Straits has been fragile at times, the people of Taiwan continue to stand tall and firmly committed to their freedom.

I salute their courage and strength and know that the American people join with them in celebrating this important anniversary of liberty and democracy in East Asia.

HONORING ROBERT J. MANN

**HON. KAREN MCCARTHY**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Friday, October 8, 2004*

Ms. MCCARTHY of Missouri. Mr. Speaker, I rise today to honor our "Homegrown Hero," Robert J. Mann. As the founder and executive director of Bridging the Gap Inc., Bob is being honored by the organization on October 15, 2004, for his leadership and vision which transformed greater Kansas City into a collaborative and interconnected community of environmental awareness, advocacy and reform.

Thirteen years ago, Bob created Bridging the Gap, an environmental movement of volunteers who created and maintain our first 15 local community recycling centers. It has since grown into a regional, multifaceted environmental movement involving businesses, governments, schools and thousands of volunteers. Under Bob's leadership all segments of the greater Kansas City community have become interconnected and established partnerships working together to make a difference and improve Kansas City's quality of life, economic efficiency and environmental sustainability. During a decade of creating change for a healthier community, Bridging the Gap succeeded in educating the public through environmental publications and speakers bureaus, hosting special green events for environmental awareness and advocacy, and ballot initiatives that brought curbside recycling to Kansas City.

I have been an ardent supporter of Earth Day since the first one in 1970, when I showed my support by bicycling to my job as a schoolteacher and discussing with my students the responsibility each individual has to our global environment. Since 1997 my Earth Day celebration has come to include Bridging the Gap's Earth Day Walk, an eagerly anticipated annual celebration and fundraiser for more than 1,000 Kansas Citizens. More than 5,000 area residents attend the Party for the Planet at the Kansas City Zoo, another Earth Day event sponsored by Bridging the Gap.

Bridging the Gap Inc. has grown dynamically and now includes: RecycleFirst, Kansas City's curbside recycling education program; Keep Kansas City beautiful, a beautification project involving more than 7,700 volunteers for 165 metro wide cleanups; Kansas City Wildlands, a natural and wild places restoration and conservation project; Environmental Excellence Business Network, an education

and mentoring program for businesses; Waste Reduction and Recycling Consultation, an advisory, assessment and action program for governments, businesses, educational and cultural institutions; Regional By-Product Synergy Initiative, a project to help business and government reduce waste and increase productivity; Shadowcliff Retreat Center, environmental education and retreat center in Grand Lake, Colorado; and Environmental Excellence Awards, an annual event to honor individuals, businesses and schools.

Bob's efforts have been recognized locally and nationally for Building the Gap's leadership. Awards include: National Recycling Coalition's Award for Environmental and Community Leadership, Kansas City Consensus Achiever Award, Missouri Governor Carnahan's Pollution Prevention Award, EPA Pollution Prevention Award, American Forest & Paper Association's Best Paper Recycling Award, Mid-America Regional Council Regional Leadership Award, Waste Reduction and Recycling Award for non-profits, Missouri Environmental Education Association Environmental Education Service Award, and Keep America Beautiful First Place National Litter Prevention Award.

Bob's leadership and vision of collaboration, his perseverance in environmental problem solving, and his service and commitment to a healthy earth have inspired thousands of individuals to make a difference. Mr. Speaker, please join me in honoring Robert J. Mann, a bridge builder who has indeed made our community, our region and our planet a better place through his tireless efforts to honor our Earth and all who share its wonders.

# CONFERENCE REPORT ON H.R. 4520, AMERICAN JOBS CREATION ACT OF 2004

SPEECH OF

**HON. PHIL ENGLISH**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 7, 2004*

Mr. ENGLISH. Mr. Speaker, I submit the following exchange of letters between myself and Chairman THOMAS for submission into the RECORD related to debate on H.R. 4520, The American Jobs Creation Act of 2004, which took place October 7, 2004.

HOUSE OF REPRESENTATIVES,  
Washington, DC, October 7, 2004.

Hon. WILLIAM M. THOMAS,  
Chairman, Committee on Ways and Means,  
Longworth House Office Building, Washington, DC.

DEAR MR. CHAIRMAN: I am writing to raise a concern regarding regulations issued several years ago by the Internal Revenue Service (IRS) in which they apply an expansive new interpretation of the law retroactively.

Congress enacted section 263(g) of the Internal Revenue Code as part of the Economic Recovery Tax Act of 1981 ("ERTA") to discourage the use of certain "straddle" type tax shelters known as "cash and carry" transactions. In the Report accompanying ERTA, the Senate Finance Committee noted that "[t]he committee intends to discourage these transactions, sometime called 'cash and carry' shelters, in its legislation." The Committee also described the nature of the "cash and carry" transactions Congress was trying to discourage, in detail.

Twenty years later, on January 17, 2001 the Treasury Department issued a set of proposed regulations under section 263(g), that would expand the scope of 263(g) beyond so-called cash and carry transactions, and states in its effective date section that the new rules apply to "... interest and carrying charges properly allocable to personal property that are paid, incurred, or accrued after the date these regulations are adopted as final ..." for a straddle established on or after January 17, 2001.

Despite the clear legislative intent, the IRS has attempted to apply the proposed regulations expanding the coverage of 263(g) to transactions undertaken prior to January 17, 2001, and a number of field agents have indicated to taxpayers that absent clear guidance to the contrary, they will continue to apply this expansive interpretation of section 263(g) on a retroactive basis.

When the tax writing committees decide to change the law in a way that might affect ongoing transactions our normal practice is to put the public on notice through an announcement. Once we have so acted, it is considered fair to make the change effective on the date of the announcement because taxpayers have been given fair warning.

I would like to know if you agree with my conclusion that the IRS should follow rules that are equally fair. If a change in the law which was not made as a result of a legislative mandate is announced in regulations, do you agree that the change should be prospective?

Thank you for considering this matter and I look forward to your response.

Sincerely,

PHIL ENGLISH.

HOUSE OF REPRESENTATIVES,  
COMMITTEE ON WAYS AND MEANS,  
Washington, DC, October 8, 2004.

Hon. PHIL ENGLISH,  
House of Representatives, Longworth House Office Building, Washington, DC.

DEAR MR. ENGLISH: I am writing in response to your letter regarding Sec. 263(g) of the Internal Revenue Code and the Internal Revenue Service's (IRS) application of related regulations.

Without in any way questioning whether IRS interpretation in this case was appropriate, I agree with your conclusion that the expansion of the scope of 263(g) should have been prospective. I believe the Secretary of Treasury should do whatever is necessary to make sure that the regulations that have been brought to my attention by your letter are implemented in that manner.

Sincerely,

WILLIAM M. THOMAS,  
Chairman.

# CONFERENCE REPORT ON H.R. 4520, AMERICAN JOBS CREATION ACT OF 2004

SPEECH OF

**HON. KEVIN BRADY**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, October 7, 2004*

Mr. BRADY of Texas. Mr. Speaker, let's be honest: Republicans don't ship American jobs overseas. Neither do Democrats. Why would they?

But our own U.S. Tax Code does, and that's the responsibility of both parties in Congress. It's time we stop pointing fingers and start working together to save American jobs.

That's what the American Jobs Creation Act does. It removes the job-killers in our Tax Code.

It's a proven, commonsense principle: Stop punishing those who build in America. Lower the tax burden on those who manufacture and produce here in America, with a higher tax rate if you build it overseas.

Create jobs in America's small businesses by letting them keep more of what they earn—making it easier to buy that new computer, that new printer, that new machinery so they can compete with anyone, anywhere.

And for all those small industries—whether they are American companies making bows and arrows, tackle boxes, small aircraft, or U.S. films—let's get rid of the job killers where our Tax Code treats them worse than their overseas competitors.

Some critics may ridicule these provisions, but it's no laughing matter to the American workers in these small industries.

This bill also restores sales tax fairness to the Tax Code, easing the sales tax burden on American families and giving a direct economic boost to Main Street.

In States like mine, it means delivering \$1 billion of tax relief to Texas families each year, and creating enough new jobs to fill nearly every seat in the Toyota Basketball Arena with a new Texas worker.

Best of all, every taxpayer in America will have the option of choosing to deduct either their state and local income taxes or sales taxes, whichever is highest.

Thanks to the leadership of Chairman BILL THOMAS, the key support of Majority Leader TOM DELAY and hard work by my colleague SAM JOHNSON of Texas, we have re-opened the door to sales tax fairness that has been locked shut for 18 years.

Every legislator from a sales tax State should support this bill because this opportunity may not occur again for another two decades, if at all.

In conclusion, let's get the job-killers out of our Tax Code, and create jobs right here in America.

# RECOGNIZING FRANK D. JACKSON OF EUGENE, OREGON

**HON. PETER A. DeFAZIO**

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

*Friday, October 8, 2004*

Mr. DeFAZIO. Mr. Speaker, I rise today to recognize and to thank Frank D. Jackson of Eugene, OR, for his tireless efforts to improve the lives of working men and women and their families.

Frank Jackson is a man of conviction, dedicated to serving his community by strengthening labor rights. His unwavering vision for working America has put him on the front lines in the fight for decent pay and benefits, safe and healthy workplaces, and dignity and respect for the rank and file.

Until he retired in 1992, Jackson worked two jobs for decades—firefighter and union activist. He has been a steadfast advocate for workers since joining his first union at the age of 15 and was recently inducted into the Labor Hall of fame for his many years of leadership in the labor movement. He served as president and secretary-treasurer of his union, Eugene Firefighters Association Local 851, International Association of Fire Fighters; president and executive secretary-treasurer of the Lane